



## CONFIDENTIALITY POLICY STATEMENT

Employees of the Missouri Department of Revenue are required to comply with state and federal laws and administrative policies regarding confidentiality. While the administrative policies of the Department specifically make reference to Department "employees," the requirements for confidentiality are equally applicable to independent contractors, their employees, and other individuals or entities that work with the Department, share office space or who otherwise may have access to information maintained by the Department. The state statutes, federal codes, and administrative policies cited herein exemplify the violations and penalties that you could face if you access or disclose confidential information without authorization.

### **TAX INFORMATION CONFIDENTIALITY**

#### ***RSMo §32.057-Confidentiality of Tax Returns***

It is unlawful to inspect or divulge any information obtained by the Department in connection with the administration of the tax laws of this state, except as authorized by law. Penalty: Any violation can result in a conviction of a class D felony.

#### ***IRC §7213-Unlawful Disclosure of Information***

It is unlawful for any person to willfully disclose to another person any Federal return or return information, except as authorized by the Internal Revenue Code. Penalty: Any violation shall be punishable upon conviction by a fine not exceeding \$5,000 or imprisonment of not more than five years, or both, together with the costs of prosecution.

#### ***IRC §7213A-Unlawful Inspection of Information***

It is unlawful for any person to willfully inspect any Federal return or return information, except as authorized by the Internal Revenue Code. Penalty: Any violation shall be punishable upon conviction by a fine not exceeding \$1,000 or imprisonment of not more than one year, or both, together with the costs of prosecution.

#### ***IRC §7431-Civil Damages for Unauthorized Disclosure or Inspection***

A taxpayer may bring a civil action for damages in a federal district court against any person who inspects or discloses such taxpayer's Federal return or return information in an unauthorized manner. Penalty: The damages due a taxpayer (plaintiff) by the person (defendant) are the greater of: a) \$1,000 for each act of unauthorized inspection or disclosure or b) the actual damages sustained by the plaintiff (including punitive damages due to gross negligence), plus the costs of the action.

### **MOTOR VEHICLE AND DRIVER RECORD CONFIDENTIALITY**

#### ***Prohibition of release and use of certain personal information from State motor vehicle records***

Personal information in a driver or nondriver record or motor vehicle record is closed. No person shall knowingly disclose or make available personal or highly restricted personal information contained in driver, nondriver or motor vehicle records to any person or entity, except as permitted by law.

**See 18 U.S.C. §2721, RSMo §§32.090, 32.091, 32.056, and 301.146.**

### **ADMINISTRATIVE POLICY MANUAL INFORMATION**

#### ***APM 5.01-Maintaining Confidentiality of Department Records***

The Department handles a wide variety of records, many of which are confidential and subject to release only under certain conditions.

#### ***APM 5.02-Information Security***

The Department's files and automated information systems contain confidential information. The security systems surrounding tax, motor vehicle, driver or nondriver records, and other records are designed to protect and preserve the confidentiality and integrity of information.

Authorization to access information is limited to those accounts or returns to which you are assigned. Do not access, research or change your own records or those of a relative, friend, neighbor, co-worker, celebrity, well-known taxpayer or any other taxpayer, unless authorized to do so as part of your official duties.

Disclosing or accessing confidential information without authorization may result in immediate termination of employment as outlined in APM 2.06, Discipline Procedures.

### **MISCELLANEOUS RECORD CONFIDENTIALITY**

The Department is authorized to close, and has closed, various records. Such records relate to and include, but are not limited to: individually identifiable personnel information; testing and examination materials; sealed bids; software, programs, documentation, and access codes for electronic data processing; structural plans and security systems for Department facilities, computers and telecommunications networks; and credit card numbers, personal identification numbers, digital certificates, physical and virtual keys, access codes, authorization codes, and the like. **See RSMo §610.021 and APM 5.01.**

If you have any questions regarding whether a record is confidential or the procedures for disposing of a record, contact your supervisor or Department management.

The complete text of federal laws, state laws, and administrative policies referred to in this Confidentiality Policy may be accessed on the Department's Intranet at **<http://dor.intranet/admin/hrs/documents/LawSummary.pdf>**. If you are unable to access the Intranet, e-mail [personnel@dor.mo.gov](mailto:personnel@dor.mo.gov) for an electronic copy.

I solemnly swear and affirm that I shall abide by the laws of the State of Missouri, including but not limited to Revised Statutes of Missouri (RSMo) §§32.056, 32.057, 32.090, 32.091, and 301.146; the laws of the United States of America, including but not limited to Internal Revenue Code (IRC) §§7213, 7213A, and 7431, and 18 United States Code (U.S.C.) §2721; and the duly promulgated regulations and policies of the Missouri Department of Revenue regarding authorized access to, and inspection and disclosure of, confidential information. I shall not reveal the condition or affairs of any individual, corporation, partnership, association or of any other person, firm or institution, or any facts pertaining to same that may come to my knowledge by virtue of my official position, unless required by law to do so in the discharge of the obligations of my position. I understand that the unauthorized access or disclosure of confidential information may result in immediate termination of my employment and the imposition of criminal and civil penalties against me.

Name	License Office	
Signature	Date	Witness Signature